

2014

## INCOME TAX RETURN

2014

|  |  |   |
|--|--|---|
| TAXPAYER NAME, ADDRESS, ACCOUNT NUMBER | TAXPAYER SOCIAL SECURITY NUMBER<br>_____     | <b>IF YOU MOVED:</b><br>Date Into City: _____<br>Date Out of City: _____<br><br><b>RETIRED:</b> _____<br><b>UNDER AGE 18:</b><br>Birth Date: _____<br><b>TELEPHONE:</b> _____ |
|  | SPOUSE SSN<br>_____                          |   |
|  | IF RENTING, LANDLORD NAME, ADDRESS:<br>_____ |   |

| EMPLOYER'S NAME (Attach W-2 Forms) CITY WHERE EMPLOYED | CITY TAX WITHHELD<br>Up to 1.65% | GROSS WAGES<br>W-2 Box #5 |
|--|----------------------------------|---------------------------|
| List Additional Employers on Back                      |                                  |                           |
| _____  | _____                            | _____                     |
| _____  | _____                            | _____                     |
| _____  | _____                            | _____                     |
| _____  | _____                            | _____                     |

1. TOTAL INCOME (from all employers, attach Forms W-2)
2. OTHER INCOME (Attach Sch. C, E, F, K-1 and/or 1099)
3. TOTAL LINES #1.B. and #2 (Enter on Line #7)
4. TAXES PAID BY EMPLOYER (Line #1.A. above)
5. ESTIMATED TAXES PAID TO CONNEAUT
6. TOTAL (Lines #4 and #5. Enter on Line #9)
7. AMOUNT SUBJECT TO CITY TAX (Line #3 above)
8. CONNEAUT CITY TAX RATE (1.65% or .0165 X Line #7)
9. CREDITS ALLOWABLE (Line #6 above)
10. BALANCE OF TAX DUE (Line #8 minus Line #9 if less than \$1.00 enter "0")
11. PENALTY (If filed past due date add \$50.00)
12. TOTAL TAX DUE PLUS PENALTY (If any)

|          |          |
|----------|----------|
| A. _____ | B. _____ |
| _____    | _____    |
| _____    | _____    |
| _____    | _____    |
| _____    | _____    |
| _____    | _____    |
| _____    | _____    |
| _____    | _____    |
| _____    | _____    |

**MAKE CHECK OR MONEY ORDER PAYABLE TO: "CONNEAUT INCOME TAX"**

13. OVERPAYMENT (If Line #9 is greater than Line #8 & more than \$1.00)

Amount of Line #13 you want: Credited to 2015 Estimated Tax:

Refunded to You:

|          |
|----------|
| A. _____ |
| B. _____ |

**DECLARATION OF ESTIMATED TAX FOR 2015**

14. TOTAL INCOME SUBJECT TO TAX \$ \_\_\_\_\_ X 1.65% OR .0165
15. ESTIMATED TAX WITHHELD BY EMPLOYER
16. GROSS ESTIMATED TAX (Line #14 minus Line #15)
17. CREDIT FROM LINE #13.A.
18. NET ESTIMATED TAX DUE (Line #16 minus Line #17)
19. FIRST QUARTER PAYMENT DUE (1/4 of Line #18)

|       |
|-------|
| _____ |
| _____ |
| _____ |
| _____ |
| _____ |

I certify that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, the declaration is based on all information of which the preparer has any knowledge.

X \_\_\_\_\_  
 Signature of Tax Preparer Date

X \_\_\_\_\_  
 Signature of Taxpayer Date

X \_\_\_\_\_  
 Signature of Taxpayer's Spouse Date

**ADDITIONAL EMPLOYERS:**

| Name of Employer | City Where Employed | City Tax Withheld | Gross Wages |
|------------------|---------------------|-------------------|-------------|
|                  |                     |                   |             |
|                  |                     |                   |             |

**WHO MUST FILE A TAX RETURN (MANDATORY FILING):**

**ALL RESIDENTS** and partial year residents of the City of Conneaut who have earned income as of the end of the tax year **MUST FILE** a return regardless of age and whether or not there is any tax due. Partial year residents owe tax on income earned while living in Conneaut.

**ALL NON-RESIDENTS** of the City of Conneaut who receive compensation for work done or services performed within the City of Conneaut whose employer has not withheld City of Conneaut income tax.

**NON-RESIDENTS** who own Rental Property situated within the City of Conneaut

**REAL ESTATE AGENTS** and **INSURANCE AGENTS** who work for a broker located within the City of Conneaut. Total commissions earned are attributable to Conneaut regardless of where property is sold or where the agent resides.

**BUSINESSES, CONTRACTORS** and **SUBCONTRACTORS** located or doing business within the City of Conneaut.

**MARRIED RESIDENTS OF CONNEAUT** are encouraged to file a joint return.

**TAXABLE INCOME:**

Gross wages, salaries, commissions and other compensation to include but not limited to:

- Sick and vacation pay
- Severance pay
- Wages, Salaries, Tips & Other Compensation
- Contributions made by or on behalf of employees to tax-deferred annuity plans (401K plans and the like)
- Income from guaranteed annual wage contracts
- Third party disability pay – employer paid premiums
- Bonuses
- Car allowance, personal use of employer-provided vehicle as reported on W-2
- Cafeteria plans and the like
- Deferred compensation whether paid before or after retirement or severance from employment and whether paid directly to an employee or to a third party.
- Net profits from Corporations, Sole proprietorships, Rental Properties, Partnerships and Farm Income
- Income from jury duty
- Supplemental unemployment pay – paid by employer
- Union steward fees
- Strike benefits
- Income from Form 4797, Sale of Business
- Profit sharing if from non-qualified plan
- Income from wage-continuation plans (includes retirement incentive plans)
- Stock options – taxed when exercised on amount indicated on W-2 form

- Compensation paid in property or use thereof at fair market value to same extent as taxable under IRS Act and as indicated on W-2

**NON-TAXABLE INCOME:**

- Military pay including reserve pay
- Alimony – not deductible as expense
- Capital gains
- Interest
- Dividends
- Social Security benefits
- Worker's Compensation
- State unemployment benefits
- Insurance benefits
- Prizes unless connected with employment
- Gambling winnings (losses not deductible)
- Income from religious, fraternal, charitable, scientific, literary or educational institutions to extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property or tax-exempt activities
- Welfare payments
- Pension income – includes lump sum distributions
- Patent and copyright income
- Royalties – if derived from intangible property
- Annuities – at the time of distribution
- Profit sharing from qualified plans
- Under age 18 – income earned for all or part of the year while under 18 years old
- Subpay